



Tax Center Plus
110 Vista Way
Kennewick, Washington 99336
(509) 736-2400



CHARITABLE CONTRIBUTIONS

*Receipts are required for all contributions -
Cancelled checks or bank statement, and all contributions
exceeding \$250.00 require a written acknowledgement
from the charity.*

DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations
- Federal, state or local governments solely for public purposes
- Non-profit schools & hospitals
- Public parks & recreational facilities
- Charitable non-profit organizations, e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc. (See IRS Publication 78 for a complete list.)
- War veterans' groups
- Having an exchange student live with you (50/mo.)

NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions ...
- Most foreign organizations
- Groups run for profit
- Groups whose purpose is to lobby
- Homeowners' associations
- Individuals (no matter how needy they are)
- Cost of raffle, bingo or lottery tickets
- Dues paid to country clubs, lodges, fraternal orders...
- Tuition
- Value of your time or services
- Value of blood given to a blood bank

Out-of-pocket expenses in giving services: Even though you cannot deduct the value of your time or service, you can deduct out-of-pocket expenses in performing such services, e.g. uniforms, supplies, travel (if there is no significant element of personal pleasure) & mileage at 14¢ per mile.

Contributions from which you benefit: You can deduct only the amount of your contribution that is more than the amount of the benefit, e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.

Who to give to?

JustGive.org has the answer. They list 1 million charities by category and include a profile of each group's purpose and a summary of their finances, which shows the % of money that went to the actual programs vs. administrative costs. You can donate to the charity of your choice through JustGive.org. at www.JustGive.org or call toll-free at 1-866-JUSTGIVE (587-8448).

What to do with those old computers?

Share the Technology collects computer equipment, including used inkjet and laser cartridges, and supplies refurbished ones to people with disabilities, schools and nonprofit organizations. Their web site also has links to many other resources. Go to www.sharetechnology.org or write to PO Box 548, Rancocas, NJ 08073.

Eyeglasses:

Lions Clubs collect used eyeglasses for distribution to those in need around the world. Collection boxes can be found throughout your community including at Goodwill Industries stores, LensCrafters and offices of members of the American Optometric Association. For a list of centers go to www.lionsclubs.org or check your phone book for a local chapter.

Cell Phones:

You can donate your used wireless phone to aid in the fight against domestic violence. Just mail the phone (if still in working condition), battery and charger to **Call to Protect**, c/o Motorola, 2555 Bishop Circle W., Dexter, MI 48108, or go to www.wirelessfoundation.org to find a collection site near you.

Vehicles:

America's Car Donation Charities Center processes donations for hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car, boat or RV. Go to www.donateacar.com or call 1-800-513-6560.



NONCASH CONTRIBUTIONS

A TAXPAYERS GUIDE



The IRS allows you to deduct the fair market value of items donated to charitable organizations. This updated list, prepared with the help of multiple sources, suggests some price ranges for items in fair to excellent condition.



To claim a deduction for noncash contributions, the IRS requires proof of the donation and documentation supporting its value. The fair market value is determined by the price an item might sell for at a garage sale or thrift store.



Quantity	WOMEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$2-8	
	Bathrobes		\$3-14	
	Blouses		\$5-18	
	Boots, leather		\$8-25	
	Coats		\$10-100	
	Dresses		\$10-45	
	Gloves		\$2-5	
	Handbags		\$5-18	
	Hats		\$3-10	
	Jackets		\$10-28	
	Pants		\$5-20	
	Scarves		\$2-8	
	Shoes		\$5-20	
	Shorts		\$5-15	
	Skirts		\$5-15	
	Suits		\$15-100	
	Sweaters		\$5-20	
	Sweatshirts/Pants		\$5-10	
	Undergarments		\$2-5	

Quantity	MEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$2-8	
	Boots, leather		\$5-25	
	Caps, Gloves		\$2-5	
	Jackets		\$8-50	
	Overcoats		\$10-80	
	Pants		\$8-23	
	Raincoats		\$5-15	
	Shirts		\$5-12	
	Shoes		\$5-25	
	Shorts		\$5-12	
	Suits		\$20-100	
	Sweaters		\$5-20	
	Sweatshirts/Pants		\$5-10	
	Ties		\$2-10	
	T-shirts		\$2-5	
	Undergarments		\$1-3	

Quantity	LINENS:	Orig.Cost	FMV	Total Value
	Afghan		\$2-10	
	Bath Towels		\$1-3	
	Bedspreads		\$5-30	
	Blankets		\$3-10	
	Curtains		\$2-15	
	Drapes		\$10-40	
	Fabric per yard		\$1-4	
	Electric Blanket		\$2-10	
	Pillows		\$2-4	
	Placemats - set of 4		\$2-5	
	Sheet Sets		\$3-14	
	Table Cloth		\$2-5	
	Throw Rugs		\$5-20	

Quantity	CHILDREN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Boots		\$4-11	
	Coats		\$5-25	
	Dresses		\$5-15	
	Hats/Caps		\$2-3	
	Jackets		\$5-15	
	Leotards		\$2-6	
	Pants		\$4-10	
	Shirts/Blouses		\$3-8	
	Shoes		\$4-10	
	Shorts		\$3-6	
	Sleepwear		\$3-8	
	Snowsuits		\$5-20	
	Sweaters		\$4-10	
	Sweatshirts/Pants		\$3-7	
	Undergarments		\$1-2	

Quantity	INFANTS:	Orig.Cost	FMV	Total Value
	Baby Carrier		\$5-15	
	Baby Swing		\$10-25	
	Bibs/Socks/Tights		\$1-2	
	Blanket		\$4-12	
	Caps/Mittens		\$1-3	
	Car Seat		\$15-35	
	Changing Pad		\$2-5	
	Changing Table		\$20-45	
	Crib w/mattress		\$30-140	
	Diaper Bag		\$4-10	
	High Chair		\$10-25	
	Playpen		\$10-35	
	Room Monitor		\$5-12	
	Shirts/Pants		\$3-6	
	Shoes		\$4-7	
	Sleepers		\$4-6	
	Snowsuits		\$5-20	
	Stroller		\$20-40	
	Sweaters		\$4-8	
	Walker		\$15-20	

Quantity	BOOKS, MUSIC, TOYS:	Orig.Cost	FMV	Total Value
	Board Games		\$2-5	
	Books-Cooking/Art		\$2-5	
	Books-Hardcover		\$2-5	
	Books-Paperback		\$1-3	
	Cassettes		\$1-2	
	Compact Discs		\$2-4	
	Computer Software		\$2-10	
	Dolls		\$2-10	
	Encyclopedia Set		\$10-40	
	Puzzles		\$1-3	
	Record Albums		\$1-2	
	Stuffed Animals		\$2-6	
	Video Games		\$2-4	

Quantity	SPORTS EQUIPMENT:	Orig.Cost	FMV	Total Value
	Athletic Shoes		\$10-15	
	Backpack, metal		\$10-30	
	Balls-soccer,foot,basket		\$4-10	
	Bicycle		\$20-120	
	Bowling Ball		\$5-25	
	Exercise Bike		\$30-80	
	Fishing Rod		\$5-15	
	Gloves-hockey, catcher		\$10-35	
	Helmets		\$5-20	
	Hockey Skates		\$15-40	
	Ice Skates		\$5-20	
	Pads-hockey, football		\$15-35	
	In-line Skates		\$10-25	
	Set of Golf Clubs		\$25-175	
	Skateboard		\$15-40	
	Ski Boots		\$10-40	
	Skis		\$30-80	
	Sleeping Bag		\$5-20	
	Tennis Racket		\$5-35	
	Treadmill		\$50-225	

Quantity	FURNITURE:	Orig.Cost	FMV	Total Value
	Bookshelf		\$20-100	
	Box Springs		\$10-25	
	Buffet		\$35-100	
	Bunk Beds		\$70-110	
	Chair-Office		\$15-45	
	Chair-Rocking		\$50-80	
	Chair-Upholstered		\$25-100	
	Chest of Drawers		\$40-150	
	China Cabinet		\$60-225	
	Coffee Table		\$25-100	
	Desk		\$45-170	
	Dresser w/Mirror		\$50-200	
	End Table		\$15-75	
	Entertainment Center		\$50-150	
	Headboard-Full		\$15-90	
	Headboard-Twin		\$15-70	
	Kitchen Set		\$35-135	
	Lamp-Desk		\$10-25	
	Lamp-Floor		\$15-45	
	Mattress-Full		\$25-85	
	Mattress-Twin		\$15-60	
	Mini Blinds		\$15-60	
	Nightstand		\$30-100	
	Piano		\$150-200	
	Picture Frames		\$2-15	
	Recliner		\$25-110	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$30-90	
	Wooden Trunk		\$15-40	

Quantity	SEASONAL:	Orig.Cost	FMV	Total Value
	Holiday Decorations		\$2-12	
	Costumes		\$5-25	
	Artificial Tree		\$10-45	
	Folding Lawn Chair		\$4-10	
	Baskets		\$1-3	

Quantity	KITCHEN:	Orig.Cost	FMV	Total Value
	Coffee Mugs		\$1-2	
	Cutting Board		\$2-6	
	Dinner Plates		\$2-4	
	Dish Drainer		\$2-4	
	Glassware		\$1-3	
	Mixing Bowls		\$3-6	
	Pots & Pans		\$3-6	
	Teapot		\$3-5	

Quantity	ELECTRIC APPLIANCES:	Orig.Cost	FMV	Total Value
	Air Conditioner		\$50-125	
	Answering Mach.		\$5-8	
	Blender		\$5-10	
	Clock Radio		\$4-9	
	Clothes Dryer		\$50-100	
	Coffee Maker		\$5-15	
	Crock Pot		\$6-10	
	Dehumidifier		\$15-25	
	Dishwasher		\$50-125	
	DVD Player		\$30-75	
	Fan		\$5-8	
	Hair Dryer		\$4-6	
	Hand Mixer		\$3-6	
	Humidifier		\$10-20	
	Iron		\$5-10	
	Microwave		\$20-85	
	Popcorn Popper		\$5-8	
	Portable Tape/Radio		\$5-12	
	Refrigerator		\$50-150	
	Sewing Machine		\$25-50	
	Space Heater		\$8-15	
	Stereo Equipment		\$10-\$75	
	Stove		\$50-150	
	Telephone		\$5-10	
	Television		\$15-225	
	Toaster		\$5-10	
	Toaster Oven		\$5-20	
	Vacuum Cleaner		\$15-70	
	VCR		\$10-30	
	Washing Machine		\$50-150	

Quantity	COMPUTERS:	Orig.Cost	FMV	Total Value
	Laptop Computers		\$200-500	
	Monitors		\$30-150	
	PC or Mac Desktop		\$75-500	
	Printers--Dot Matrix		\$5-15	
	Printers--Ink Jet		\$20-100	
	Printers--Laser		\$100-300	

Quantity	MISCELLANEOUS:	Orig.Cost	FMV	Total Value
	Camera		\$5-20	
	Candle Holder		\$2-4	
	Carry-on Bag		\$5-15	
	Eyeglasses		\$5-10	
	Fireplace Tools Set		\$10-25	
	Lawn Mower		\$20-75	
	Plastic Cooler		\$5-10	
	Suitcase		\$10-20	
	Typewriter, electric		\$25-80	
	Typewriter, manual		\$8-20	
	Vase		\$2-8	

DATE: _____ DONATED TO: _____
 ADDRESS: _____

TOTAL COST: \$ _____ GRAND TOTAL VALUE: \$ _____

CASH CONTRIBUTIONS

Some examples of organizations you can donate to are shown on the checklist below. General types of organizations that qualify are listed along with specific examples from Worth Magazine's "America's 100 Best Charities."

ORGANIZATION	AMOUNT
ANIMALS AND ENVIRONMENT:	
ASPCA	
Conservation International	
Defenders of Wildlife	
Humane Society	
National Audubon Society	
National Wildlife Federation	
Natural Resources Defense Council	
Public Parks & Recreation Facilities	
The Nature Conservancy	
World Wildlife Fund	
Other	
ARTS & EDUCATION:	
Alumni Associations	
The Children's Scholarship Fund	
Literacy Volunteers of America	
Libraries	
Museums	
PTAs	
Nonprofit Schools & Colleges	
Nonprofit Theatre Groups	
Public Radio	
Public Television	
Scholarship Funds	
Other	
CHILDREN & YOUTH:	
Big Brothers Big Sisters of America	
Boys & Girls Clubs of America	
Children's Defense Fund	
Children's Wish Foundation	
Girl Scouts & Boy Scouts	
Toys for Tots	
YMCA & YWCA	
Other	
HEALTH:	
Alzheimer's Association	
American Cancer Society	
American Foundation for AIDS Research	
American Heart Association	
American Lung Association	
Arthritis Foundation	
Cystic Fibrosis Foundation	
Easter Seals	
March of Dimes	
Muscular Dystrophy Association	
Nonprofit Hospitals	
Ronald McDonald House Charities	
Other	

ORGANIZATION	AMOUNT
HUMAN SERVICES:	
America's Second Harvest	
Food Shelf	
Goodwill Industries	
Habitat for Humanity	
Lions Clubs	
Mothers Against Drunk Driving	
Planned Parenthood	
Salvation Army	
United Way	
Other	
RELIEF AND DEVELOPMENT:	
American Refugee Committee	
CARE USA	
Doctors Without Borders	
Oxfam America	
Red Cross	
UNICEF	
Other	
RELIGIOUS:	
Donations/Dues to Churches, Mosques, Synagogues & Temples	
Building Funds	
Canned Goods, Food & Other Donations	
Relief Services & Missions	
Other	
VETERANS & EMERGENCY WORKERS:	
AMVETS	
Police & Peace Officers Association	
Professional Firefighters Association	
Vietnam Veterans of America	
Other	
Total Cash Donations:	

Expenses incurred in housing an exchange student: _____

Volunteer expenses:

Convention expenses incurred as a
chosen representative _____

Travel as a volunteer _____

Uniforms _____

Supplies purchased as a volunteer _____

Miles driven _____ x .14 = _____

Other non-reimbursed expenses
(postage, phone calls, training, etc.) _____

Total Volunteer Expenses: _____